



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 161 NORTH CENTRAL AVENUE
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY**Utility Address:** 161 NORTH CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR RICHARD J. STEINER**Title:** UTILITY ADMINISTRATOR**Office Address:**

161 N. CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RUSSELL A. HISSOM**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RUSSELL A. HISSOM**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/25/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

DENNIS BURNS

CARSON CULVER

ROBERT HIRSCHY

TOM MARSHALL

ROD PERRY

SCOTT SAWLE

DAVID SIEFKES

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	449,265	449,451	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	242,692	258,669	2
Depreciation Expense (403)	71,301	66,500	3
Amortization Expense (404-407)	0		4
Taxes (408)	88,235	93,683	5
Total Operating Expenses	402,228	418,852	
Net Operating Income	47,037	30,599	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,037	30,599	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	17,810	18,859	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	17,810	18,859	
Total Income	64,847	49,458	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	64,847	49,458	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	64,847	49,458	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,874,884	1,904,999	20
Balance Transferred from Income (433)	64,847	49,458	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	79,573	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,939,731	1,874,884	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	17,810	5
Total (Acct. 419):	17,810	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	449,265	0	0	0	449,265	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(244)				(244)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	449,509	0	0	0	449,509	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	102,600		102,600	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	800		800	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	103,400	0	103,400	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,940,300	3,635,297	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	774,323	708,353	2
Net Utility Plant	3,165,977	2,926,944	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	2,996	2,897	7
Total Other Property and Investments	2,996	2,897	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,720		8
Temporary Cash Investments (132)	257,526	428,400	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	27,823	25,955	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,370	28,354	14
Materials and Supplies (150)	33,582	30,131	15
Prepayments (165)	3,350	3,150	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	380,371	515,990	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,549,344	3,445,831	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	619,716	619,716	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,939,731	1,874,884	23
Total Proprietary Capital	2,559,447	2,494,600	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	7,462	29,273	28
Payables to Municipality (233)	9,947	9,947	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,086	31,996	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	24,468	23,026	33
Total Current and Accrued Liabilities	67,963	94,242	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	921,934	856,989	41
Total Liabilities and Other Credits	3,549,344	3,445,831	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,940,300	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,940,300	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	774,323	0	0	0	10
Total Accumulated Provision	774,323	0	0	0	
Net Utility Plant	3,165,977	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	708,353				708,353	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,301				71,301	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,163				4,163	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	9,227				9,227	10
Other credits (specify):						11
					0	12
Total credits	84,691	0	0	0	84,691	13
Debits during year						14
Book cost of plant retired	18,512				18,512	15
Cost of removal	209				209	16
Other debits (specify):						17
					0	18
Total debits	18,721	0	0	0	18,721	19
Balance End of Year	774,323	0	0	0	774,323	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	33,582	30,131	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>33,582</u></u>	<u><u>30,131</u></u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	619,716	1
Changes during year (explain):		
NONE	0	2
Balance end of year	619,716	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,996	1
Accruals:		
Charged water department expense	88,235	2
Charged electric department expense		3
Charged sewer department expense	2,351	4
Other (explain):		
NONE		5
Total Accruals and other credits	90,586	
Taxes paid during year:		
County, state and local taxes	88,150	6
Social Security taxes	7,740	7
PSC Remainder Assessment	606	8
Other (explain):		
NONE		9
Total payments and other debits	96,496	
Balance end of year	26,086	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	856,989					856,989	1
Add credits during year:							
For Services	2,848					2,848	2
For Mains						0	3
Other (specify):							
Wedgewood Estates Subdivision	62,097					62,097	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	921,934	0	0	0	0	921,934	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Construction account	2,996	3
Total (Acct. 125):	2,996	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,823	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,823	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Receivable from electric utility	8,838	12
Receivable from sewer utility	13,174	13
Additional public fire protection	451	14
Tax roll items	1,907	15
Total (Acct. 145):	24,370	
Prepayments (165):		
Insurance	3,350	16
Total (Acct. 165):	3,350	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
Payable to sewer utility	2,051	19
Payable to electric utility	7,896	20
Total (Acct. 233):	9,947	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,787,798	0	0	0	3,787,798	1
Materials and Supplies	31,856	0	0	0	31,856	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	741,338	0	0	0	741,338	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	889,461	0	0	0	889,461	6
Other (specify):					0	7
Average Net Rate Base	2,188,855	0	0	0	2,188,855	
Net Operating Income	47,037	0	0	0	47,037	8
Net Operating Income as a percent of						
Average Net Rate Base	2.15%	N/A	N/A	N/A	2.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	619,716	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,907,307	3
Other (Specify):		4
Total Average Proprietary Capital	2,527,023	
Net Income		
Net Income	64,847	5
Percent Return on Proprietary Capital	2.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 232 - 1996 balance included some unpaid construction vouchers

Identification and Ownership (Page iv)

Some schedule status changes made by staff.

Review completed 8/5/98 by RL. No letter required.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	440,611	1
Total Sales of Water	440,611	
Other Operating Revenues		
Forfeited Discounts (470)	1,614	2
Miscellaneous Service Revenues (471)	380	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,660	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,654	
Total Operating Revenues	449,265	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	971	8
Pumping Expenses (620-625)	45,266	9
Water Treatment Expenses (630-635)	11,399	10
Transmission and Distribution Expenses (640-655)	98,018	11
Customer Accounts Expenses (901-904)	25,047	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	61,991	14
Total Operation and Maintenance Expenses	242,692	
Other Operating Expenses		
Depreciation Expense (403)	71,301	15
Amortization Expense (404-407)		16
Taxes (408)	88,235	17
Total Other Operating Expenses	159,536	
Total Operating Expenses	402,228	
NET OPERATING INCOME	47,037	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,673	88,210	165,210	4
Commercial	346	62,786	76,450	5
Industrial	12	80,542	47,788	6
Total Metered Sales to General Customers (461)	2,031	231,538	289,448	
Private Fire Protection Service (462)	18		4,960	7
Public Fire Protection Service (463)	1		131,195	8
Other Sales to Public Authorities (464)	44	12,920	15,008	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,094	244,458	440,611	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	131,195	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	131,195	
Forfeited Discounts (470):		
Customer late payment charges	1,614	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,614	
Miscellaneous Service Revenues (471):		
Reconnections	380	7
Total Miscellaneous Service Revenues (471)	380	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,660	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,660	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	971	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	971	
PUMPING EXPENSES		
Operation Labor (620)	9,918	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,443	7
Operation Supplies and Expenses (623)	3,344	8
Maintenance of Pumping Plant (625)	5,561	9
Total Pumping Expenses	45,266	
WATER TREATMENT EXPENSES		
Operation Labor (630)	7,262	10
Chemicals (631)	4,137	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	11,399	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,410	14
Operation Supplies and Expenses (641)	6,374	15
Maintenance of Distribution Reservoirs and Standpipes (650)	17,542	16
Maintenance of Mains (651)	18,725	17
Maintenance of Services (652)	6,540	18
Maintenance of Meters (653)	22,500	19
Maintenance of Hydrants (654)	14,927	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	98,018	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,414	22
Accounting and Collecting Labor (902)	18,776	23
Supplies and Expenses (903)	2,101	24
Uncollectible Accounts (904)	(244)	25
Total Customer Accounts Expenses	25,047	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	69	27
Office Supplies and Expenses (921)	4,697	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,630	30
Property Insurance (924)	899	31
Injuries and Damages (925)	8,216	32
Employee Pensions and Benefits (926)	31,131	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,316	35
Transportation Expenses (933)	4,033	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	61,991	
Total Operation and Maintenance Expenses	242,692	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		82,240	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,351	2
Net property tax equivalent		79,889	
Social Security		7,740	3
PSC Remainder Assessment		606	4
Other (specify): NONE			5
Total tax expense		88,235	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		7.977000				4
Local tax rate	mills		8.965000				5
School tax rate	mills		14.500000				6
Voc. school tax rate	mills		1.778000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.430000				10
Less: state credit	mills		2.609000				11
Net tax rate	mills		30.821000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.965000				14
Combined School Tax Rate	mills		16.278000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.243000				17
Total Tax Rate	mills		33.430000				18
Ratio of Local and School Tax to Total	dec.		0.755100				19
Total tax net of state credit	mills		30.821000				20
Net Local and School Tax Rate	mills		23.272944				21
Utility Plant, Jan. 1	\$	3,635,297	3,635,297				22
Materials & Supplies	\$	30,131	30,131				23
Subtotal	\$	3,665,428	3,665,428				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,665,428	3,665,428				26
Assessment Ratio	dec.		0.953867				27
Assessed Value	\$	3,496,331	3,496,331				28
Net Local & School Rate	mills		23.272944				29
Tax Equiv. Computed for Current Year	\$	81,370	81,370				30
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	82,240					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	158,920		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	158,920	0	
 PUMPING PLANT			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	230,587		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	7,895	995	20
Total Pumping Plant	429,065	995	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
Total Water Treatment Plant	10,377	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,920	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	158,920	
PUMPING PLANT				
Land and Land Rights (320)			1,670	12
Structures and Improvements (321)			188,913	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			230,587	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	192	0	8,698	20
Total Pumping Plant	192	0	429,868	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,896	22
Water Treatment Equipment (332)			3,481	23
Total Water Treatment Plant	0	0	10,377	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	172,166		26
Transmission and Distribution Mains (343)	2,020,474	35,482	27
Fire Mains (344)			28
Services (345)	268,336	19,149	29
Meters (346)	204,435	14,671	30
Hydrants (348)	219,394	11,470	31
Other Transmission and Distribution Plant (349)	1,030		32
Total Transmission and Distribution Plant	2,891,135	80,772	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	0	211,678	34
Office Furniture and Equipment (391)	5,174	440	35
Computer Equipment (391.1)	9,850		36
Transportation Equipment (392)	44,391	22,823	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	26,906	2,221	39
Laboratory Equipment (395)	7,237		40
Power Operated Equipment (396)	40,495		41
Communication Equipment (397)	10,405	3,486	42
SCADA Equipment (397.1)	1,342	1,100	43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	145,800	241,748	
Total utility plant in service directly assignable	3,635,297	323,515	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,635,297	323,515	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			172,166	26
Transmission and Distribution Mains (343)			2,055,956	27
Fire Mains (344)			0	28
Services (345)	61		287,424	29
Meters (346)	7,264		211,842	30
Hydrants (348)			230,864	31
Other Transmission and Distribution Plant (349)			1,030	32
Total Transmission and Distribution Plant	7,325	0	2,964,582	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			211,678	34
Office Furniture and Equipment (391)			5,614	35
Computer Equipment (391.1)			9,850	36
Transportation Equipment (392)	10,995		56,219	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			29,127	39
Laboratory Equipment (395)			7,237	40
Power Operated Equipment (396)			40,495	41
Communication Equipment (397)			13,891	42
SCADA Equipment (397.1)			2,442	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	10,995	0	376,553	
Total utility plant in service directly assignable	18,512	0	3,940,300	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	18,512	0	3,940,300	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			21,883	21,883	1
February			22,863	22,863	2
March			23,318	23,318	3
April			21,844	21,844	4
May			27,959	27,959	5
June			30,195	30,195	6
July			26,490	26,490	7
August			26,008	26,008	8
September			26,497	26,497	9
October			23,390	23,390	10
November			21,074	21,074	11
December			22,189	22,189	12
Total for year	0	0	293,710	293,710	
Less: Measured or estimated water used in main flushing and water treatment during year				7,818	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				285,892	16
Less: Water sold				244,458	17
Losses and unaccounted for				41,434	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,062	21
Date of maximum: 9/28/1997					22
Cause of maximum:					23
Broken water main Court and Orange streets					
Minimum gallons pumped by all methods in any one day during reporting year				433	24
Date of minimum: 12/24/1997					25
Total KWH used for pumping for the year				641,102	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST SOUTH STREET	BG757	625	18	1,224,000	Yes	1
COUNTY AA-NORTH INDUSTRIAL F	EK382	406	19	1,440,000	Yes	2
CORNER OF JEFFERSON & MILL S	KY554	400	18	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	CEDAR STREET	CEDAR STREET	CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	MARATHON ELECTRIC	U.S. ELECTRIC	5
Year Installed	1966	1966	1966	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	80	100	100	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	CRANE	U.S. MOTOR	10
Year Installed	1966	1966	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	5	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WEST SOUTH STREET	W OF JEFFERSON & MILL ST	TY AA-N. INDUSTRIAL PRK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	BYRON JACKSON	FAIRBANKS	18
Year Installed	1954	1983	1993	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	500	1,000	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	23
Year Installed	1993	1993	1992	24
Type	OTHER	OTHER	OTHER	25
Horsepower	75	50	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1957	1978	5
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	6
Elevation difference in feet (See Headnote 3.)	190	190	7
Total capacity in gallons	500,000	500,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,161				1,161
A	D	4.000	407				407
M	D	4.000	44,778				44,778
M	D	6.000	62,021	2,310			64,331
M	D	8.000	14,475				14,475
M	D	10.000	27,570				27,570
M	D	12.000	14,706				14,706
M	D	14.000	9,251				9,251
Total Within Municipality			174,369	2,310	0	0	176,679
M	S	14.000	4,000				4,000
Total Outside of Municipality			4,000	0	0	0	4,000
Total Utility			178,369	2,310	0	0	180,679

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,428	2			1,430		1
L	0.750	264		3		261		2
M	1.000	144	27			171		3
M	1.250	27				27		4
M	1.500	41	4	1		44		5
M	2.000	42				42		6
M	3.000	7				7		7
M	4.000	20	1			21		8
M	6.000	3	2			5		9
M	8.000	13				13		10
M	12.000	1				1		11
Total Utility		1,990	36	4	0	2,022	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,986	153	163	(55)	1,921	174	1
0.750	69	8	3	(2)	72	5	2
1.000	62	2	1		63	9	3
1.500	27	2			29	2	4
2.000	45	7	6		46	4	5
3.000	10				10	3	6
4.000	4	1			5		7
6.000	1				1		8
Total:	2,204	173	173	(57)	2,147	197	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,654	190	1	11		65	1,921	1
0.750	20	39	2	1		10	72	2
1.000	8	47		6		2	63	3
1.500		22		5		2	29	4
2.000		13	7	18	1	7	46	5
3.000		2		4	3	1	10	6
4.000		1	1	1		2	5	7
6.000			1				1	8
Total:	1,682	314	12	46	4	89	2,147	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	258	5			263	2
Total Fire Hydrants	266	5	0	0	271	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	271
Number of distribution system valves end of year:	517
Number of distribution valves operated during year:	153

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - 1996 expense was high due to pump repairs

Account 650 - increase due to painting of reservoir - \$15,000

Account 651 - 1996 had a large amount of main breaks, 1997 was mainly regular repairs & maintenance.

Account 653 - more payroll was allocated to this account in 1997

Water Utility Plant in Service (Page W-08)

Account 390 - During 1997 a new shop was added to plant including furnishings and control equipment.

Account 392 - Purchased a 1998 Chevy pickup and retired a 1992 Chevy truck.

Water Mains (Page W-15)

Water mains and services were contributed by developer.

Water Services (Page W-16)

Water mains and services were contributed by developers.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints in 1997, half of the distribution valves were not operated. We will try to adhere to the once every two year policy in the future.
